

# PERFORMANCE AUDIT REPORT

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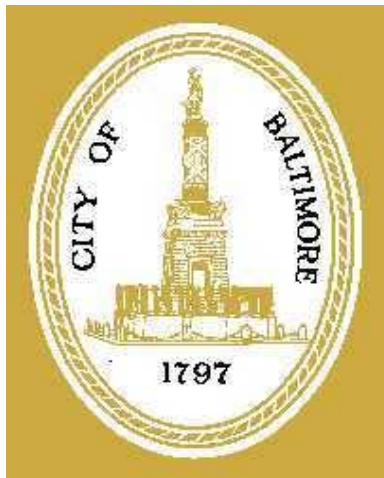
## **BILLINGS TO THE MARYLAND STADIUM AUTHORITY FOR POLICE SECURITY SERVICES**

BALTIMORE CITY POLICE DEPARTMENT

FOR THE PERIOD FROM JULY 1, 2001 THROUGH MARCH 31, 2003

**August 2003**

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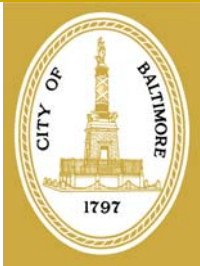


**City of Baltimore  
Department of Audits**

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## CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



## DEPARTMENT OF AUDITS

YOVONDA D. BROOKS, CPA  
City Auditor

Room 321, City Hall  
Baltimore, Maryland 21202  
Telephone: (410) 396-4783  
Telefax: (410) 545-3961

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August 5, 2003

Honorable Joan M. Pratt, Comptroller  
And Other Members of the Board of Estimates  
City of Baltimore

### **BACKGROUND:**

This report conveys the results of our audit of the billings to the Maryland Stadium Authority for police security provided by the Baltimore City Police Department at Oriole Park at Camden Yards and at M & T Bank Stadium.

The Maryland Stadium Authority (Authority) was originally created on July 1, 1986 by the Maryland General Assembly with an original mission of returning a professional football team to Baltimore and of negotiating a long-term lease to retain the Baltimore Orioles. The Authority is now responsible for facilities management of Oriole Park at Camden Yards, home of the Baltimore Orioles, and M & T Bank Stadium, home of the Baltimore Ravens. As part of an agreement between the Authority and the City of Baltimore, the Baltimore City Police Department provides security for events at these facilities, and these costs are billed to the Authority.

The Baltimore City Police Department's Overtime Unit is responsible for assigning officers to each Oriole or Raven game. At each game site officers' hours are recorded and then sent to the Overtime Unit. The Overtime Unit computes the total payroll cost for each game, and these computations are forwarded to Baltimore City's Department of Finance which bills the Maryland Stadium Authority.

### **OBJECTIVES AND SCOPE:**

The objective of this audit was to determine if the procedures and controls established for billing the Maryland Stadium Authority for police security are adequate and to determine whether those billings were accurately prepared and properly supported by approved payroll attendance reports.

The scope of this audit covered all revenues received from the Maryland Stadium Authority covering a twenty-one month period from July 1, 2001 through March 31, 2003, encompassing Oriole home games played from May 22, 2001 through the entire 2002 season, and all Raven home games of the 2001 and 2002 seasons. Total revenues received during this period, primarily for police security at Orioles' and Ravens' games, were \$2,282,510.

This audit was conducted in accordance with generally accepted *Government Auditing Standards* related to performance audits, issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary.

In conducting this audit, we:

- Obtained an understanding of the system of internal controls over the procedures for billing the Maryland Stadium Authority for police security at Oriole Park at Camden Yards and at M & T Bank Stadium.
- Reviewed documentation for all revenues received from the Maryland Stadium Authority by the City during the twenty-one month period.
- Recomputed (on a test basis) each officer's overtime amount, evaluated controls over the billing process, and verified the accuracy of the billings.
- Traced (on a test basis) the billings for officers to approved attendance reports.

**AUDIT RESULTS:**

Our testing of the procedures and controls pertaining to the billing of the Maryland Stadium Authority for police security at Orioles' and Ravens' games indicated that procedures were adequate and that bills issued were accurately prepared and properly supported by documentation.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor